



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

March 2, 2007

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **THE CHILDREN'S COLLECTIVE, INC. CONTRACT - WORKFORCE
INVESTMENT ACT PROGRAMS**

We have conducted a program, fiscal and administrative contract review of The Children's Collective, Inc. (Children's Collective or Agency), a Workforce Investment Act (WIA) Program service provider.

Background

The Department of Community and Senior Services (DCSS) contracts with Children's Collective, a private non-profit organization, to provide and operate the WIA youth program. The WIA youth program is a comprehensive training and employment program for in-school and out-of-school youth ages 14 to 21 years old. Children's Collective's office is located in the Second District.

Children's Collective is compensated on a cost reimbursement basis. Children's Collective's contract was for \$87,705 for Fiscal Year 2005-2006.

Purpose/Methodology

The purpose of the review was to determine whether Children's Collective has complied with its contract terms and appropriately accounted for and spent WIA funds in providing services to eligible youth participants. We also evaluated the adequacy of the Agency's accounting records, internal controls and compliance with federal, State, and County guidelines.

"To Enrich Lives Through Effective and Caring Service"

Results of Review

The six participants/guardians interviewed stated that the services they received met their expectations. Children's Collective did not always provide program services in accordance with WIA guidelines or comply with various County contract requirements. Specifically, Children's Collective:

- Did not maintain appropriate documentation for three (30%) of the ten participants sampled to support their eligibility to receive program services. Subsequent to our review, Children's Collective provided additional documentation to support two of the three participants' eligibility.
- Did not accurately report the program activities for nine (90%) of the ten participants sampled on the Job Training Automation (JTA) system.
- Did not report the \$6.5 million received from other funding sources to DCSS as required by the County contract.
- Billed DCSS for payroll expenses based on budget not actual expenses as required by the County contract. As a result, Children's Collective over billed DCSS \$239.
- Did not carry the required level of Personal Property Insurance or maintain a procurement policy that complied with WIA guidelines.

The Agency also did not implement three of the ten audit recommendations contained in the prior year's monitoring report.

Details of our review, along with recommendations for corrective action, are attached.

Review of Report

We discussed our report with Children's Collective on December 6, 2006. In their attached response, Children's Collective indicated that they provided additional documentation to support the participants' eligibility. The additional documentation provided did not support the participants' barriers to employability and/or proof of income. Children's Collective also requested the written policy that requires Agencies to properly code leadership services on the JTA system. Subsequent to our exit, we provided the information requested. DCSS concurred with our findings.

We also notified DCSS of the results of our review. We will follow-up our recommendations during next year's monitoring review. We thank Children's Collective for their cooperation and assistance during this review.

Board of Supervisors
March 2, 2007
Page 3

Please call me if you have any questions or your staff may contact Don Chadwick at (626) 293-1102.

JTM:MMO:DC

Attachment

c: David E. Janssen, Chief Administrative Officer
Cynthia Banks, Director, Department of Community and Senior Services
Jackie Kimbrough, Ph.D., Director, The Children's Collective, Inc.
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAM
THE CHILDREN'S COLLECTIVE, INC.
FISCAL YEAR 2005-06**

ELIGIBILITY

Objective

Determine whether The Children's Collective, Inc. (Children's Collective or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We reviewed the case files for 10 (45%) of the 22 youth participants that received services between July 2005 and April 2006 for documentation to confirm their eligibility for WIA program services.

Results

Children's Collective did not maintain sufficient documentation to support eligibility for three (30%) of the ten youth participants sampled to receive program services. Specifically, Children's Collective did not obtain proof of income and/or documentation to support the participants' barrier to employment as required by the WIA guidelines. We could not determine the total cost expended on the three ineligible participants due to insufficient documentation in the participants' case files.

Subsequent to our review, Children's Collective provided additional documentation to support two of the three participants' eligibility to receive program services. The one remaining ineligible participant did not incur any direct costs.

Recommendations

Children's Collective management:

- 1. Determine the total costs expended for the ineligible participant and repay DCSS.**
- 2. Ensure that staff obtain appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required.**

BILLED SERVICES/CLIENT VERIFICATION**Objective**

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the program participants received the billed services.

Verification

We reviewed the documentation contained in the case files for ten (45%) of the twenty-two program participants that received services from July 2005 through April 2006. We also interviewed six program participants/guardians.

Results

The six participants/guardians interviewed stated that the services the participants received met their expectations. However, Children's Collective did not always provide services in accordance with the program requirements. Specifically, the Agency:

- Did not accurately report the program activities for nine (90%) of the ten participants on the Job Training Automation (JTA) system. The JTA system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities. According to Children's Collective, some of the program activities were incorrectly reported on the JTA system because of a misunderstanding between the Agency and DCSS.
- Did not discuss the Individual Service Strategy (ISS) plan with one (10%) of the ten participants on a monthly basis as required by the WIA guidelines. The ISS plan is used to track the needs and services of the program participants and their progress towards achieving established goals. Subsequent to our review, Children's Collective provided the missing case notes to support that the ISS plan was discussed with the one participant on a monthly basis.

Recommendations**Children's Collective management:**

3. **Ensure that staff accurately report the participants' program activities on the JTA system.**
4. **Maintain progress notes in the participants' case files to support that the ISS plans were discussed with the participants on a monthly basis.**

CASH/REVENUE

Objective

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. Determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's January 2006 bank reconciliation.

Results

Children's Collective maintained adequate controls to ensure that revenue is properly recorded and deposited in a timely manner. However, Children's Collective did not properly perform monthly bank reconciliations within 30 days of the bank statement date as required. Specifically, a \$2,000 difference existed between the Agency's book balance and their adjusted bank balance. In addition, there were 40 outstanding checks older than 90 days totaling \$21,656. Similar findings were noted in the prior year's monitoring report.

Children's Collective also received \$6.5 million from other funding sources, which were not report to DCSS as required by the County contract. According to Agency personnel, they were not aware that they had to disclose all their revenue sources.

Recommendations

Children's Collective management:

- 5. Properly reconcile the Agency's book balance to the adjusted bank balance and resolve any discrepancies in a timely manner.**
- 6. Ensure that bank reconciliations are performed within 30 days of the bank statement date and reviewed by management for appropriateness and accuracy.**
- 7. Ensure that reconciling items are resolved timely and unclaimed checks cancelled periodically.**
- 8. Ensure that all revenue sources are disclosed to DCSS.**

EXPENDITURES/PROCUREMENT

Objective

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records, and other documentation to support 11 non-payroll expenditure transactions totaling \$2,977 (94%) of \$3,157 billed by the Agency for July and August 2005.

Results

Generally, Children's Collective's expenditures were allowable, accurately billed to DCSS and supported by documentation as required. However, the mileage claims submitted by staff in August 2005 were not approved by their supervisor as required by the Agency's accounting policies and procedures. In addition, the mileage claims did not indicate the odometer readings or the addresses of point of origin and destination to support the miles claimed.

Recommendation

9. **Children's Collective management ensure that mileage expenses are authorized and supported by odometer readings and/or addresses of point of origin and destination.**

INTERNAL CONTROLS/CONTRACT COMPLIANCE

Objective

Determine whether the Agency maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

Children's Collective did not carry the required level of Personal Property Insurance of \$50,000 as required by the County contract. Children's Collective carried only \$37,500 in Personal Property Insurance. In addition, Children's Collective did not obtain a fire inspection certificate.

Children's Collective's procurement policy also did not comply with WIA guidelines. Specifically, Children's Collective's procurement policy requires three documented price quotes for purchases over \$5,000. WIA guidelines require three price quotes be documented for purchases over \$1,000.

Subsequent to our review, Children's Collective revised its procurement policy and complied with WIA guidelines.

Recommendations**Children's Collective management:**

- 10. Obtain the required level of Personal Property Insurance.**
- 11. Ensure that a fire inspection is performed.**
- 12. Ensure that the Agency's revised procurement policies and procedures are distributed and that staff are in compliance with the revised procurement policy.**

FIXED ASSETS AND EQUIPMENT

The objective of this section is to determine whether Children's Collective's fixed assets and equipment purchases made with WIA funds are used for the WIA programs and are safeguarded.

We did not perform test work in this section as Children's Collective did not use WIA funds to purchase fixed assets or equipment.

PAYROLL AND PERSONNEL**Objective**

Determine whether payroll is appropriately charged to the WIA program. In addition, determine whether personnel files are maintained as required.

Verification

We traced and agreed payroll expenditures for three employees totaling \$4,444 (80%) of the \$5,575, to the payroll records and time reports for July 2005. We also interviewed one employee and reviewed the personnel files for four employees assigned to the WIA program.

Results

Children's Collective billed DCSS based on budgeted payroll amounts not actual payroll expenses as required by the County contract. Children's Collective also billed DCSS for unsupported overtime hours for two employees. As a result, Children's Collective over billed DCSS \$239. The prior year's monitoring report noted similar findings.

Children's Collective also did not complete annual performance evaluations for all four employees sampled. The last evaluations were performed in May 2004. In addition, Children's Collective did not maintain copies of the employees' driver's licenses or proof of car insurance in three (75%) of the four personnel files. Further, there were no copies of job description or job specifications in the files for one (25%) of the four employees.

Subsequent to our review, Children's Collective completed the annual performance evaluations for all four employees as required and provided additional documentation to support the overtime hours billed. However, a written authorization was not obtained prior to the overtime hours worked as required by the Agency's personnel policy.

Recommendations**Children's Collective management:**

- 13. Determine the amount over billed and repay DCSS for any discrepancies between the amount billed and actual payroll expenses.**
- 14. Bill DCSS based on actual expenditures incurred and not based on budgeted amounts.**
- 15. Ensure that staff obtain advance written authorization for overtime as required by the Agency's personnel policy.**
- 16. Ensure that required documentation is maintained in the personnel files.**

COST ALLOCATION PLAN

Objective

Determine whether Children's Collective's Cost Allocation Plan was prepared in compliance with the County contract and applied to program costs.

Verification

We reviewed Children's Collective's Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency during July and August 2005 to ensure that the expenditures were properly allocated to the Agency's programs.

Results

The Agency's Cost Allocation Plan was prepared in compliance with the County contract. However, the costs were not appropriately allocated. As previously indicated, Children's Collective's payroll expenditures were based on budget and not actual costs. According to the Agency's Cost Allocation Plan, personnel costs are to be charged directly to the programs based on the direct hours worked.

Recommendation

17. Children's Collective management allocate expenditures incurred based on actual expenditures.

PRIOR YEAR FOLLOW-UP

Objective

Determine the status of the recommendations reported in the prior monitoring review completed by a CPA firm contracted by the County.

Verification

We verified whether the outstanding recommendations from Fiscal Year 2004-05 monitoring review were implemented.

Results

The prior year's monitoring report contained ten recommendations. Children's Collective implemented seven of the ten recommendations. As previously noted, we reported similar findings related to two of the three outstanding findings. The remaining recommendation required the Agency to reallocate the non-WIA charges and repay DCSS \$1,210.

Subsequent to our review, Children's Collective repaid DCSS \$1,210. We will follow-up with prior year's outstanding recommendations during our next year's monitoring review.

Recommendation

- 18. Children's Collective management implement the outstanding recommendations from FY 2004-05 monitoring report.**



5870-C West Jefferson Boulevard
Los Angeles, California 90016
Tel: (310) 733-4388
Fax: (310) 733-4320

January 26, 2007

Mr. J. Tyler McCauley
Auditor-Controller
County of Los Angeles
Department of Auditor-Controller
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 525
Los Angeles, CA 90012-2766

Attention: Yoon Bae, Senior Accountant-Auditor
Fax # 626-943-1295

Dear Mr. McCauley:

This letter is in response to the program, fiscal and administrative contract review of The Children's Collective, Inc. (TCCI), a Workforce Investment Act (WIA) service provider.

In order to simplify our comments we will address each issue as outlined in the report.

ELIGIBILITY

WIA Recommendations

Children's Collective management:

1. Determine the total costs expended for the ineligible participant and repay DCSS.
2. Ensure that staff obtains appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required.

TCCI Response

1. The total cost expended on the ineligible participant is \$346.18. However, the agency over enrolled by 4% during the 2005-06 program year and paid the additional expense of \$3,500; therefore, we should not be required to pay DCSS the \$346.18.

**RE: Response to The Children's Collective, Inc. Contract – Workforce Investment Act
Programs Review
January 26, 2007
Page 2 of 7**

Additionally, in regard to the ineligible participant, we have requested to have our 5% eligibility window increased. If the request is granted the participant will qualify for program services. We have received no response to this request submitted to Ms. Carol Domingo on April 20, 2006.

2. The youth identified as not having documentation to support their barriers to employment qualified for enrollment under youth with an additional barrier (6th definition under eligibility). *However*, she was entered into the JTA as being deficient. This was an administrative error and not an eligibility issue. To maintain MIS integrity, a staff person has been assigned to review all data input for accuracy on a scheduled basis.

In addition to providing the auditor with supplemental documentation to support the participants' eligibility; we have amended our policies and procedures and instructed all staff to obtain a self certification from every adult in each participant household who claims little or no income at the time of enrollment. By taking these steps we are ensured of obtaining sufficient data to support income eligibility for every participant.

BILLED SERVICES/CLIENT VERIFICATION

WIA Recommendations

Children's Collective management:

3. Ensure that staff accurately reports the participants' program activities on the JTA system.
4. Maintain progress notes in the participants' case files to support that the ISS plans were discussed with the participants on a monthly basis.

TCCI Response

3. Based upon the advice received from DCSS for the past two years, the agency has used code 74 to depict the combination of multiple program activities of participants. We were initially instructed by DCSS to reduce the number of activity codes we were assigning in order to successfully manage the program and ensure a more positive outcome. Even though all of our activities contain a leadership component, we were never told any one code was required; therefore we chose 74 to encompass the following:
 - a) Intensive guidance and counseling
 - b) Job Bank
 - c) Career Exploration
 - d) Personal Awareness
 - e) Business Etiquette

**RE: Response to The Children's Collective, Inc. Contract --- Workforce Investment Act
Programs Review
January 26, 2007
Page 3 of 7**

According to the auditors, showing leadership in the Individual Service Strategy is not sufficient; we are required to also show it in the JTA by using code 73 and in not doing so, we have not provided services in accordance with the program requirements.

We do not agree with this finding based upon the following:

- The auditor is unable to show us any such policy or requirement in writing
- In the report, the auditor does not acknowledge written correspondence from DCSS which states they were "...led to believe that it was fine and even recommended to group various youth services including leadership training under code 74."
- In the report, the auditor does not acknowledge that DCSS has taken full responsibility for the "misunderstanding or miscommunication" between DCSS and the agency as it relates to the matter of using code 73.

Even though we do not agree with the penalty of imposing the finding, we have altered our procedures and instructed all staff to begin using code 73 in the JTA system to reflect our participants' leadership training.

4. We have informed all staff that all participant files must contain case notes and each file's case notes must be updated monthly. This is now a policy documented in our Policy and Procedures Manual.

CASH/REVENUE

WIA Recommendations

Children's Collective management:

5. Properly reconcile the Agency's book balance to the adjusted bank balance and resolve any discrepancies in a timely manner.
6. Ensure that bank reconciliations are performed within 30 days of the bank statement date and reviewed by management for appropriateness and accuracy.
7. Ensure that reconciling items are resolved timely and unclaimed checks cancelled periodically.
8. Ensure that all revenue sources are disclosed to DCSS.

**RE: Response to The Children's Collective, Inc. Contract – Workforce Investment Act .
Programs Review
January 26, 2007
Page 4 of 7**

TCCI Response:

5. The Children's Collective, Inc. reconciled the agency's book balance to the adjusted bank balance and submitted updated balances to the auditor on 12/6/2006. TCCI will ensure that any discrepancies are resolved in a timely manner.
6. The Children's Collective, Inc. performs bank reconciliations within 30 days of receiving bank statements and reconciliations are reviewed by designated personnel to ensure appropriateness and accuracy. Up to date bank reconciliations were submitted to the auditor on 12/6/2006.
7. Consistent with its policy, TCCI has voided any checks that were cancelled or unclaimed after 90 days.
8. During the execution of the contract, TCCI understand that no revenue report needed to be provided if current year revenues were not significantly different from the prior years. When the document was requested during the fiscal review, TCCI provided it.

EXPENDITURES/PROCUREMENT

WIA Recommendation

9. Children's Collective management ensure that mileage expenses are authorized and supported by odometer readings and/or addresses of point of origin and destination.

TCCI Response

9. The Children's Collective, Inc. accepts the recommendation and updated its mileage forms to ensure that mileage expenses are supported by odometer readings (see attached revised mileage form).

INTERNAL CONTROLS/CONTRACT COMPLIANCE

WIA Recommendations

Children's Collective management:

10. Obtain the required level of Personal Property Insurance and a fire inspection.
11. Ensure that the Agency's revised procurement policies and procedures are distributed and that staff are in compliance with the revised procurement policy.

**RE: Response to The Children's Collective, Inc. Contract – Workforce Investment Act
Programs Review
January 26, 2007
Page 5 of 7**

TCCI Response

The Children's Collective, Inc. accepts the recommendations.

10. Attached is proof of Personal Property Insurance for \$50,000.00. A fire inspection was conducted on December 7, 2006 by Firemaster (see attached supporting documentation). TCCI is awaiting the certification documents.
11. The agency submitted revised procurement policies and procedures to staff to ensure compliance with the revised procurement policy.

PAYROLL AND PERSONNEL

WIA Recommendations

Children's Collective management:

12. Determine the amount over billed and repay DCSS for any discrepancies between the amount billed and actual payroll expenses.
13. Bill DCSS based on actual expenditures incurred and not based on budgeted amounts.
14. Ensure that staff obtain advance written authorization for overtime as required by the Agency's personnel policy.
15. Ensure that required documentation is maintained in the personnel files.

TCCI Response

12. The Children's Collective, Inc. accepts the recommendation. Attached is a check for \$239.00 for the incorrectly allocated amount for payroll expenses. TCCI will ensure that payroll expenses, such as taxes and benefits are consistent with program allocations.
13. TCCI will ensure that billings are based on actual expenses incurred, not budgeted amounts.
14. As required by the agency's personnel policy, TCCI will ensure that staff obtain advance written authorization for overtime.

**RE: Response to The Children's Collective, Inc. Contract – Workforce Investment Act
Programs Review
January 26, 2007
Page 6 of 7**

15. The Children's Collective, Inc. maintains required documentation, including up to date performance evaluations, valid driver's license, proof of car insurance and job descriptions for all employees. Copies of required documents were resubmitted to the auditor on 12/6/2006.

COST ALLOCATION PLAN

WIA Recommendation

16. Children's Collective management allocate expenditures incurred based on actual expenditures.

TCCI Response

16. TCCI has a cost allocation plan (attached) and will ensure that the plan is in compliance with the County contract and that expenditures are allocated based on actual costs.

PRIOR YEAR FOLLOW-UP

WIA Recommendations

Children's Collective management:

17. Repay DCSS \$1,210.
18. Implement the outstanding recommendations from FY 2004-05 monitoring report.

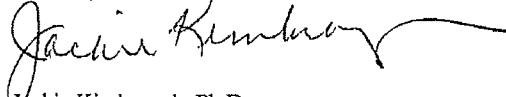
TCCI Response

17. TCCI has reallocated non-WIA outstanding charges from the prior report. Attached is a check for repayment of \$1,210.00 for reallocated charges.
18. All outstanding recommendations from the FY 2004-2005 monitoring report have been implemented.

**RE: Response to The Children's Collective, Inc. Contract – Workforce Investment Act
Programs Review
January 26, 2007
Page 7 of 7**


We trust that this will resolve the questioned program, fiscal and administrative items. If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read "Jackie Kimbrough", with a long horizontal flourish extending to the right.

Jackie Kimbrough, Ph.D.

Attachments

ACORD EVIDENCE OF PROPERTY INSURANCE		DATE (MM/DD/YY) 01/26/07							
THIS IS EVIDENCE THAT INSURANCE AS IDENTIFIED BELOW HAS BEEN ISSUED, IS IN FORCE, AND CONVEYS ALL THE RIGHTS AND PRIVILEGES AFFORDED UNDER THE POLICY.									
PRODUCER (LA) Heffernan Insurance Brkrs 601 S. Figueroa Street #4670 Los Angeles CA 90017 Ben Stern CODE: SUB CODE:		COMPANY NONPROFITS INSURANCE ALLIANCE P.O. Box 8507 Santa Cruz CA 95061							
INSURED CHILDRENS COLLECTIVE Dr. Jackie Kimbrough 5870 W. Jefferson Blvd Unit C Los Angeles CA 90007		POLICY NUMBER GL-2006-06042-NPO EFFECTIVE DATE 07/01/06 EXPIRATION DATE 07/01/07 <input type="checkbox"/> CONTINUED UNTIL <input type="checkbox"/> TERMINATED IF CHECKED THIS REPLACES PRIOR EVIDENCE DATED:							
PROPERTY INFORMATION LOCATION/DESCRIPTION 001 8021 S. Vermont Ste. 1, 2 & 3 Los Angeles CA 90044									
COVERAGE INFORMATION <table border="1"> <thead> <tr> <th>COVERAGE/PERILS/FORMS</th> <th>AMOUNT OF INSURANCE</th> <th>DEDUCTIBLE</th> </tr> </thead> <tbody> <tr> <td>Premise 4 Building 1 BFF</td> <td>50000</td> <td>1000</td> </tr> </tbody> </table>				COVERAGE/PERILS/FORMS	AMOUNT OF INSURANCE	DEDUCTIBLE	Premise 4 Building 1 BFF	50000	1000
COVERAGE/PERILS/FORMS	AMOUNT OF INSURANCE	DEDUCTIBLE							
Premise 4 Building 1 BFF	50000	1000							
REMARKS (including special conditions)									
CANCELLATION THE POLICY IS SUBJECT TO THE PREMIUMS, FORMS, AND RULES IN EFFECT FOR EACH POLICY PERIOD. SHOULD THE POLICY BE TERMINATED, THE COMPANY WILL GIVE THE ADDITIONAL INTEREST IDENTIFIED BELOW _____ DAYS WRITTEN NOTICE, AND WILL SEND NOTIFICATION OF ANY CHANGES TO THE POLICY THAT WOULD AFFECT THAT INTEREST, IN ACCORDANCE WITH THE POLICY PROVISIONS OR AS REQUIRED BY LAW.									
ADDITIONAL INTEREST NAME AND ADDRESS For Evidence Purposes Only		MORTGAGEE LOSS PAYEE LOAN # AUTHORIZED REPRESENTATIVE 							
ACORD 872 (1/93)		ACORD CORPORATION (1/93)							

COST ALLOCATION PLAN
Black Infant Health
Workforce Investment Act

- **Direct Cost:**

Costs for budgeted item are shared between Black Infant Health (BIH) program and Workforce Investment Act (WIA) program.

- BIH 82%
- WIA 18%

- **Personnel: Salaries & Benefits**

	<u>BIH</u>	<u>WIA</u>	<u>Other</u>
➤ Program Coordinator	95%	5%	
➤ Job Developer/Case Mgr		100%	
➤ Program Assistant/Comm. Liaison	85%	15%	
➤ Community Program Mgr	15%	5%	80%
➤ Community Health Outreach Wkr(4)	100%		
➤ Data Clerk/Program Assistant	100%		
➤ Program Assistant	5%		95%

- **Indirect Cost: (per contract)**

- BIH - 10% of salaries only



INVOICE

FireMaster, Dept 1019
P O Box 121019
Dallas, TX 753121019
800-522-7150
Fax: 239-985-2122

INVOICE NO. 121291031

Page 1



CHILDRENS COLLECTIVE
8021 S VERMONT AVE
LOS ANGELES, CA 90094



CHILDRENS COLLECTIVE
8021 S VERMONT AVE
LOS ANGELES, CA 90094

Invoice Date: 12/18/06
Work Date: 12/07/06
Bill To: CHIL80210000
Account: CHIL80210000
P.O. No.:
Auth. No.:
Ref. No.: 121298787 WOHF
Terms: Net 30
Due: 01/17/07
Branch: 121
I/C No.: Jocz, Robert
Jocz, Robert
Contact:
Phone: 323-565-2882

Comments: 21806-MB

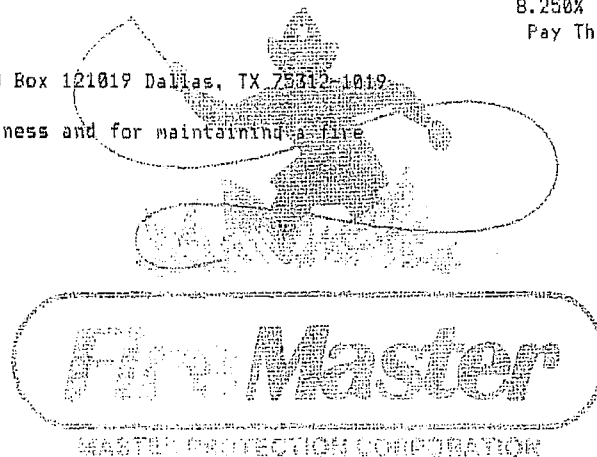
Please remit payment to: FireMaster, Dept. 1019, P O Box 121019 Dallas, TX 75312-1019

LINE	ORDER	SHIP	ITEM NUMBER	DESCRIPTION	LIST PRICE	DISCOUNT	UNIT PRICE	PRICE EXT
1	1	1	LBXMDCS	MAINT DRY CHEM EXT 5#			10.000	10.00
3	1	1	LBZSERV	SERVICE CALL			35.000	35.00
Sub Total - LABOR								45.00
2	5	5	AN429002	EXT 5# A05 TALL			62.500	312.50
Sub Total - PARTS								312.50
8.250% Sales Tax								25.78
Pay This Amount								383.28

NEW REMIT TO ADDRESS:

FireMaster Dept 1019 PO Box 121019 Dallas, TX 75312-1019

Thank you for your business and for maintaining a fire safe environment!



1. Customer acknowledges receipt of copy, and understands all of this agreement and particularly paragraphs 2, 3, 4, and 5 on the reverse which sets forth Company's maximum liability.

Thank You for your order. Our payment terms are 10 days from the invoice date listed above.

M1681 4/07

CUSTOMER

DELIVER
Childrens Collective
8021 S. Vermont Ave.
Los Angeles CA 90044
RETURN



WORK ORDER NO.

ISSUED TO: 1501002
DATE ISSUED: 12/2/06
RE-ISSUED TO: Roland
TAKEN BY:

SERVICES REQUIRED: 12/7/06
DATE WORK REQUESTED: Annual
TIME: 1017B
48 HOUR ☐ NEW EQUIP. ☐ EMERGENCY SERVICE ☐ FIRE DEPARTMENT ORDER ☐ QUOTATION REQUIRED ☐
AUTHORIZED BY: P.O. NO.: CUSTOMER CONTACT: PHONE: (323) 265-2882
DIVISION: BRANCH:

EXISTING CUSTOMER EQUIPMENT INFORMATION - SPECIAL INSTRUCTIONS TO BE FOLLOWED

LBZ Serv. 35.00
Labor. 10.00
Equip. 312.00
Tax 25.78
Total \$ 382.78

QTY.	EXTINGUISHERS	MAINT	6YR	RECH	2% G	#24	#5	#8	#9	#10	#11-14	#15	#17	#20	#30	#150	#350	QTY.	PART NO.	DESCRIPTION
	CO ₂	<input type="checkbox"/>	<input type="checkbox"/>															62.50	3	429002 5LB ABC Ext.
	HALON 1211	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	WATER PRESSURE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
1	DRY. CHEM. PRESS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	DRY. CHEM. PRESS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	DRY. CHEM. PRESS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	DRY. CHEM. PRESS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	DRY. CHEM. PRESS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	DRY. CHEM. CART.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
	HYDROTEST (WATER TYPE)																			
	HYDROTEST (DRY CHEM)																			
	HYDROTEST (HALON)																			
	HYDROTEST (CO ₂)																			
	FIRE HOSE INSP <input type="checkbox"/> HYDRO <input type="checkbox"/>																			
	EMERGENCY/EXIT LIGHTING																			
	TOTAL NO. EXT. SERVICED																			

SERVICE: PORT. ☐ REST. ☐ ALARM ☐ SPRINKLER ☐ INO. ☐ EXHAUST CLEANING ☐ MINING ☐

LSB
DATE
DESCRIPTION OF WORK PERFORMED:

VERIFY BILLING ADDRESS
☐ ADDRESS INCORRECT ☐ ADDRESS CORRECT

1. Customer acknowledges receipt of copy, and understands all of this agreement and particularly paragraphs 2, 3, 4, and 5 on the reverse which sets forth Company's maximum liability.

SALES TAX %

CODE: 32 ROUTE: 1017B SERVICE REP NAME & NUMBER: F56002 R5002 DATE COMPLETED: 12/7/06 ACCEPTED BY AUTHORIZED AGENT/BUYER: [Signature] DATE:

INSTRUCTIONS

Name _____

Home Address: _____

Site Address: _____

Distance Between Home & Assigned Site _____ Miles

Payroll Title _____

Home Department Name _____

Cabin Period _____ to _____

Last Date Driven _____

[illegible]

FOR ACCOUNTING USE ONLY	
Total Miles	
Reimbursement	\$

K:\Accounting\Accls Pyble Forms\Mileage Reimbursement Revised 12.7.06.xls